

### Amendment to the Import and Export Duties

Mexico City, December 29, 2025

On December 29, 2025, the Executive branch issued the "Order amending various tariff provisions of the General Import and Export Tariffs Law" ("Order"), through which new import duty rates were established as part of the General Import and Export Tariffs Law of ("TIGIE") is amended.

Through this amendment, an increase on the import duty rates for several products from the automotive, auto parts, cosmetics, textile, footwear, steel, aluminum, and plastics sectors, among others, was established.

The Order states that the main objective is to reduce Mexico's dependence on foreign-origin inputs, protect domestic producers, increase the national content for exported products, and promote the integration of supply chains within the country, as well as to mitigate the trade imbalance that exists with various countries.

Accordingly, the amendment establishes new import duty rates applicable to approximately 1,463 tariff classifications, primarily covering textile products, footwear, iron, steel, aluminum, automobile parts, and plastics, included in Chapters 39, 50 to 63, 72, 73, and 87 of the HTS coding system.

In this regard, the tariff increases range from 5% to 50%, depending on the specific type of goods involved. Most products are now subject to a 35% import duty.

The Order also states that the new tariffs will not apply to goods originating in a country holding a valid Free Trade Agreement ("FTA") with Mexico, provided that the specific rules of origin set forth in such FTA are satisfied.

In this context, the amendment expressively establishes that tariff increases will be applied uniformly to all imports originating from countries that do not have a FTA with Mexico, which, in principle, is consistent with the most-favored-nation principle and with the average bound

tariff rates that Mexico has undertaken before the World Trade Organization ("WTO"), currently established at a 36.2%.

Pursuant to the Order, the amendment and the new tariffs will enter into force as of January 1, 2026.

The following link contains the official publication in the DOF for reference, which details the list of tariff classifications and applicable tariff rates:

[https://dof.gob.mx/nota\\_detalle.php?codigo=5777376&fecha=29/12/2025#gsc.tab=0](https://dof.gob.mx/nota_detalle.php?codigo=5777376&fecha=29/12/2025#gsc.tab=0)

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